

HOUSE TAXATION AND REVENUE COMMITTEE SUBSTITUTE FOR  
HOUSE BILL 407

**49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009**

AN ACT

RELATING TO TAXATION; CREATING AN OPTIONAL DESIGNATION FOR A  
PERSONAL INCOME TAX CONTRIBUTION FOR THE OPERATION, MAINTENANCE  
AND IMPROVEMENT OF THE VIETNAM VETERANS MEMORIAL STATE PARK  
NEAR ANGEL FIRE; PROVIDING FOR A DISTRIBUTION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Tax Administration Act is  
enacted to read:

"[NEW MATERIAL] DISTRIBUTION--VETERANS MEMORIAL OPERATION,  
MAINTENANCE AND IMPROVEMENT.--A distribution pursuant to  
Section 7-1-6.1 NMSA 1978 shall be made to the state parks  
division of the energy, minerals and natural resources  
department in an amount equal to the money designated pursuant  
to the Income Tax Act as contributions to the state parks  
division of the energy, minerals and natural resources

.177403.1

underscoring material = new  
[bracketed material] = delete

1 department for the operation, maintenance and improvement of  
2 the Vietnam veterans memorial state park near Angel Fire, New  
3 Mexico."

4 Section 2. A new section of the Income Tax Act is enacted  
5 to read:

6 "[NEW MATERIAL] OPTIONAL DESIGNATION OF TAX REFUND  
7 CONTRIBUTION--VIETNAM VETERANS MEMORIAL STATE PARK.--

8 A. Except as otherwise provided in Subsection C of  
9 this section, any individual whose state income tax liability  
10 after application of allowable credits and tax rebates in any  
11 year is lower than the amount of money held by the department  
12 to the credit of such individual for that tax year may  
13 designate any portion of the income tax refund due to the  
14 individual to be paid to the state parks division of the  
15 energy, minerals and natural resources department for the  
16 operation, maintenance and improvement of the Vietnam veterans  
17 memorial state park near Angel Fire, New Mexico. In the case  
18 of a joint return, both individuals must make such a  
19 designation.

20 B. The department shall revise the state income tax  
21 form to allow the designation of such contributions in the  
22 following form:

23 "Vietnam Veterans Memorial State Park - Check   
24 if you wish to contribute a part or all of your tax  
25 refund to the state parks division of the energy,

.177403.1

1 minerals and natural resources department for the  
2 operation, maintenance and improvement of the  
3 Vietnam Veterans Memorial State Park near Angel  
4 Fire, New Mexico. Enter here \$ \_\_\_\_\_ the amount  
5 of your contribution."

6 C. The provisions of this section do not apply to  
7 income tax refunds subject to interception under the provisions  
8 of the Tax Refund Intercept Program Act, and any designation  
9 made under the provisions of this section to such refunds is  
10 void."

11 Section 3. APPLICABILITY.--The provisions of this act  
12 apply to taxable years beginning on or after January 1, 2010.